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please enter K. DINH 1/14/08

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Shinya Matsuoka

Serial No.:

09/487,593

Filing Date:

January 19, 2000

Group Art Unit:

2151

Confirmation No.:

3339

Examiner:

Khanh Q. Dinh

Title:

SPATIALIZED AUDIO IN A THREE-DIMENSIONAL

COMPUTER-BASED SCENE

Mail Stop AF

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

RESPONSE PURSUANT TO 37 C.F.R. § 1.116

In response to the final Office Action mailed October 22, 2007 (the "Office Action"), Applicant respectfully requests the Examiner to reconsider the rejection of the claims in view of the amendments and comments set forth below.